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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 30th August 1958

G.S.R. 760.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs and Central Excise Duties Drawback (Tin Containers) Rules, 1958 and Customs and Central Excise Duties Drawback (Hurricane Lanterns) Rules, 1958, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 12th September, 1958

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1 **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Steel products) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “duty-paid materials” means billets and other primary sections of steel;
 - (i) imported, on payment of customs duty, into India or the State of Pondicherry;
 - (ii) manufactured in India or the State of Pondicherry from steel ingots on which Central Excise duty has been paid;
- (b) “goods” means articles mentioned in the Schedule to these rules manufactured in India or the State of Pondicherry from duty-paid material;
- (c) “refund” means drawback of import duty and rebate of Central Excise duty-paid materials used in the manufacture of the goods.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excise and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of

the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid material used in the manufacture of goods or parts thereof exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of refund.—The rates of refund admissible on the export of the goods shall be as in the Schedule to these rules.

5. Exporters' declarations and documents.—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books or accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

SCHEDULE

<i>List of Goods</i>	<i>Rate of refund per ton, of steel content</i>
1. Tin containers exported empty or filled	Rupees sixty
2. Hurricane lanterns	Rupees fifty-nine.
3. Agricultural implements	Rupees fifty.
4. Belt fasteners	Rupees fifty.
5. Bolts, nuts and rivets	Rupees fifty.
6. Builders' hardware	Rupees fifty.
7. Collapsible gates	Rupees fifty.
8. Electric conduit pipes	Rupees fifty.
9. Electrodes	Rupees fifty.
10. Expanded metal	Rupees fifty.
11. Galvanised Iron bath tubs	Rupees fifty.
12. Galvanised Iron buckets	Rupees fifty.
13. Galvanised Iron drums	Rupees fifty.
14. Galvanised Iron tanks	Rupees fifty..
15. Galvanised Iron water bottles	Rupees fifty.
16. Hardware	Rupees fifty.
17. Iron nails	Rupees fifty.
18. Mild steel pipes	Rupees fifty.
19. Mild steel screws	Rupees fifty.
20. Rolling shutters	Rupees fifty.
21. Steel trunks	Rupees fifty.
22. Steel furniture	Rupees fifty.

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